GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Goods and Services Tax Rules, 2017 – Further amendment of the Andhra Pradesh Goods and Services Tax Rules, 2017 to prescribe the value of Lottery – Orders Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 137 **Dated: 15-05-2020**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, Dated 22.6.2017.
3) G.O.Ms.No.49, Revenue (CT-II) Department, Dated: 17-02-2020.
4) Notification No.08/2020-Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:02-03-2020.
5) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:11-03-2020.

** ** **

ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:15-05-2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017 issued in G.O.Ms.No.227, Revenue (CT-II) Department, Dated 22.6.2017 as subsequently amended , namely:-

AMENDMENTS

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Second Amendment) Rules,2020.

(2) Save as otherwise provided in these rules, they shall come into force on and from the 2nd day of March, 2020.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, with effect from the 1st March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

Explanation:– For the purposes of this sub-rule, the expression "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh,

Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER